इसे वेबसाईट www.govtpressmp.nic.in से भी डाउन लोड किया जा सकता है.



मध्यप्रदेशा राजपत्र

(असाधारण) प्राधिकार से प्रकाशित

क्रमांक 606]

भोपाल, मंगलवार, दिनांक 14 नवम्बर 2017—कार्तिक 23, शक 1939

वाणिज्यिक कर विभाग मंत्रालय, वल्लभ भवन, भोपाल

क्र. एफ-ए-3-81-2017-1-पांच(144)

भोपाल, दिनांक 14 नवम्बर 2017

राज्य सरकार मध्यप्रदेश माल और सेवा कर अधिनियम, 2017(क्रमांक 19 सन्2017) (इस अधिसूचना में एतिश्मन पश्चात जिसे "उक्त अधिनियम" से संदर्भित किया गया है) की धारा 11 की उपधारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्य सरकार इस बात से संतुष्ट होते हुए की ऐसा करना जनहित में आवश्यक है तथा परिषद की सिफारिशों के आधार पर, एततद्वारा नीचे दी गई सारणी के कॉलम (3) में विनिर्दिष्ट वस्तुओं को उक्त अधिनियम की धारा 9 के अंतर्गत उन पर लगाए गए राज्य कर से उस हद तक छूट देती है जिस हद तक वह उक्त सारणी के कॉलम (2) में दी गई तत्संबंधी प्रविष्टि में निर्दिष्ट संस्थानों को आपूर्ति किए जाने पर 2.5 प्रतिशत की दर से संगणित राशि से अधिक होते हैं बशर्त की उक्त सारणी के कॉलम (4) की तत्संबंधी प्रविष्टि में विनिर्दिष्ट शर्त पूरी होती हों-

सारणी

क्रम	संस्थानों का नाम	वस्तुओं का विवरण	शर्ते
सं.			
(1)	(2)	(3)	(4)
1.		(क) वैज्ञानिक और तकनीकी	
	सहायता प्राप्त संस्थान	उपकरण, उपस्कर, औजार	निम्नलिखित को या के
	या विश्वविद्यालय या	(कम्प्यूटर समेत);	लिए की जाती हो -
	भारतीय प्रोद्योगिकी	(ख) सहायक वस्तुएं,	(क) भारत सरकार के
		कलपूर्जें, उपभोग वाली	
i	विज्ञान संस्थान बैंगलोर	वस्तुएं और जीवित पशु	परमाणु ऊर्जा विभाग या
	या राष्ट्रीय प्रोद्योगिकी	1 `	रक्षा अनुसंधान विभाग
•	संस्थान/क्षेत्रीय	(ग) कम्प्यूटर साफ्टवेयर	
	इंजीनियरिंग कालेज जो	काम्पेक्ट डिस्क-रीड ऑनली	नियंत्रण में आने वाले
,	अस्पताल से भिन्न हों।	मेमोरी (सीडी-रोम), रिकोर्डेड	अनुसंधान संस्थान जिनको
		मेगनेटिंग टेप्स,	सार्वजनिक कोष से वित्त
		माइक्रोफिल्म्स,	पोषित किया जाता हो और
		माइक्रोफिसेस;	
			उप सचिव, भारत सरकार
	,		या उप सचिव, राज्य
		संस्थान द्वारा प्राप्त किया	सरकार या उप सचिव, संघ
		जाता है किसी एक वित्तीय	राज्य के स्तर के
		वर्ष में 50,000 रु से अधिक	अधिकारी, संबंधित विभाग
		न हो।	से प्राप्त इस आशय का
·			प्रमाण-पत्र विशिष्ट वस्तुओं
			की आपूर्ति के समय
			आपूर्तिकर्ता को प्रस्तुत
		.	करता हो; या
1	1-1	-1	

(ख) कोई संस्थान जोकि भारत सरकार के विज्ञान एवं अनुसंधान विभाग में और ऐसा पंजीकृत हो संस्थान कम से कम भारत सरकार के उप सचिव या सरकार उप सचिव या संघ राज्य के उप सचिव, संबंधित विभाग के, स्तर के अधिकारी से प्राप्त प्रमाणपत्र विशिष्ट माल की आपूर्ति के समय आपूर्तिकर्ता को प्रस्तुत करता हो:

- (ii) ऐसा संस्थान, आपूर्ति के समय आपूर्तिकर्ता को प्रत्येक मामले में संस्थान के प्रमुख से प्राप्त इस आशय का प्रमाण पत्र प्रस्तुत करे की उक्त माल की जरूरत अनुसंधान के उद्देश्य के लिए है;
- (iii) जीवित जंतुओं की आपूर्ति के मामले में, प्रयोग के उद्देश्य के लिए, ऐसा संस्थान आपूर्ति के समय आपूर्तिकर्ता को ऐसे संस्थान के प्रमुख से प्राप्त इस आशय का प्रमाणपत्र प्रस्तुत करता हो कि ऐसे जीवित जीव जंतु की

			अनुसंधान के लिए जरूरत
			है और साथ ही वह प्रणियों
			पर प्रयोग के नियंत्रण और
			निरीक्षण के उद्देश्य संबंधी
			समिति के द्वारा जारी एक
		·	अनापत्ति प्रमाण पत्र भी
			संलग्न करता हो।
2.	अस्पताल से भिन्न	(क) वैज्ञानिक और तकनीकी	(1) ऐसे संस्थान जो भारत
	अन्संधान संस्थान	उपकरण, उपस्कर, औजार	सरकार के विज्ञान एवं
		(कम्प्यूटर समेत);	अनुसंधान विभाग में
		(ख) सहायक वस्तुएं,	पंजीकृत हो; जोकि -
		कलपूर्जें, उपभोग वाली	1
	,	वस्तुएं और जीवित पशु	आपूर्तिकर्ता को संस्थान के
		(प्रयोग के उद्देश्य से);	प्रमुख से प्राप्त इस आशय
	!	(ग) कम्प्यूटर साफ्टवेयर	का प्रमाणपत्र, प्रत्येक
	1	काम्पेक्ट डिस्क-रीड ऑनली	मामले में प्रस्तुत करता हो
		मेमोरी (सीडी-रोम), रिकोर्डेड	
		मेगनेटिंग टेप्स,	के उद्देश्य के लिए
		माइक्रोफिल्म्स,	आवश्यक है और इसका
		माइक्रोफिसेस;	प्रयोग उक्त उद्देश्य के लिए
	,	(घ) प्रोटोटाइप्स, प्रोटोटाइप्स	ही किया जाएगा;
		का सकल मूल्य जोकि किसी	(ii) जीवित जंतुओं की
		संस्थान द्वारा प्राप्त किया	आपूर्ति के मामले में, प्रयोग
		जाता है किसी एक वित्तीय	के उद्देश्य के लिए, ऐसा
		वर्ष में 50,000 रु से अधिक	संस्थान आपूर्ति के समय
	·	न हो।	आपूर्तिकर्ता को ऐसे
			संस्थान के प्रमुख से प्राप्त
		,	इस आशय का प्रमाणपत्र
	·		प्रस्तुत करता हो कि ऐसे
			जीवित जीव़ जंतु की
			अनुसंधान के लिए जरूरत
I	ł	I	

	i	1	_
	•		है और साथ ही वह प्रणियों
,			पर प्रयोग के नियंत्रण और
			निरीक्षण के उद्देश्य संबंधी
:			समिति के द्वारा जारी एक
			अनापत्ति प्रमाण पत्र भी
			संलग्न करता हो।
			(2) उपर्युक्त (1) के
			अंतर्गत आने वाली वस्तुओं
			को संस्थान के द्वारा
			स्थापित किए जाने के 5
·			वर्ष की अवधि तक न तो
	a .		स्थानांतरित किया जाएगा
			न ही बेचा जाएगा।
3.	केंद्र सरकार और राज्य	(क) वैज्ञानिक और तकनीकी	(i) यह संस्थान, आपूर्ति के
	सरकारों के विभाग और	उपकरण, उपस्कर, औजार	समय आपूर्तिकर्ता को
	प्रयोगशालाएं, अस्पताल	(कम्प्यूटर समेत);	संस्थान के प्रमुख से प्राप्त
	से भिन्न	(ख) सहायक वस्तुएं,	
		कलपूर्जें, उपभोग वाली	
		वस्तुएं और जीवित पशु	
		(प्रयोग के उद्देश्य से);	अनुसंधान के उद्देश्य के
		(ग) कम्प्यूटर साफ्टवेयर	लिए आवश्यक है और
		काम्पेक्ट डिस्क-रीड ऑनली	
		मेमोरी (सीडी-रोम), रिकोर्डेड	
		मेगनेटिंग टेप्स,	(ii) जीवित जंतुओं की
		माइक्रोफिल्म्स,	आपूर्ति के मामले में, प्रयोग
		माइक्रोफिसेस;	के उद्देश्य के लिए, ऐसा
		(घ) प्रोटोटाइप्स, प्रोटोटाइप्स	संस्थान आपूर्ति के समय
		का सकल मूल्य जोकि किसी	आपूर्तिकर्ता को ऐसे
		संस्थान द्वारा प्राप्त किया	संस्थान के प्रमुख से प्राप्त
		जाता है किसी एक वित्तीय	इस आशय का प्रमाणपत्र
		वर्ष में 50,000 रु से अधिक	प्रस्तुत करता हो कि ऐसे
		न हो।	जीवित जीव जंतु की

			अनुसंधान के लिए जरूरत
			है और साथ ही वह प्रणियों
			पर प्रयोग के नियंत्रण और
			निरीक्षण के उद्देश्य संबंधी
			समिति के द्वारा जारी एक
			अनापितत प्रमाण पत्र भी
			संलग्न करता हो।
4.	क्षेत्रीय कैंसर सेंटर	(क) वैज्ञानिक और तकनीकी	(i) ऐसी वस्तुओं की
,	(कैंसर संस्थान)	उपकरण, उपस्कर, औजार	.
		(कम्प्यूटर समेत);	विज्ञान एवं अनुसंधान
		(ख) सहायक वस्तुएं,	विभाग में पंजीकृत क्षेत्रीय
		कलपूर्जें, उपभोग वाली	
		वस्तुएं और जीवित पशु	हो और ऐसा संस्थान कम
'			से कम भारत सरकार के
		(ग) कम्प्यूटर साफ्टवेयर	उप सचिव या राज्य
		काम्पेक्ट डिस्क-रीड ऑनली	सरकार के उप सचिव या
		मेमोरी (सीडी-रोम), रिकोर्डेड	संघ राज्य के उप सचिव,
ľ		मेगनेटिंग टेप्स	संबंधित विभाग के, स्तर के
		माइक्रोफिल्म्स,	अधिकारी से प्राप्त
5		माइक्रोफिसेस;	प्रमाणपत्र विशिष्ट माल की
			आपूर्ति के समय
			आपूर्तिकर्ता को प्रस्तुत
			करता हो;
			(ii) यह संस्थान, आपूर्ति
	·		के समय आपूर्तिकर्ता को
			संस्थान के प्रमुख से प्राप्त
			इस आशय का प्रमाणपत्र,
			प्रत्येक मामले में प्रस्तुत
			करता हो कि उक्त वस्तु
			अनुसंधान के उद्देश्य के
			लिए आवश्यक है;

(iii) जीवित जंतुओं की आपूर्ति के मामले में, प्रयोग के उद्देश्य के लिए, ऐसा संस्थान आपूर्ति के समय आपूर्तिकर्ता को संस्थान के प्रमुख से प्राप्त इस आशय का प्रमाणपत्र प्रस्तुत करता हो कि ऐसे जीवित जीव जंत् की अनुसंधान के लिए जरूरत है और साथ ही वह प्रणियों पर प्रयोग के नियंत्रण और निरीक्षण के उद्देश्य संबंधी समिति के द्वारा जारी एक अनापत्ति प्रमाण पत्र भी संलग्न करता हो।

स्पष्टीकरण- इस अधिसूचना के उद्देश्य के लिए अभिव्यक्ति -

- (क) "सार्वजिनक कोष से पोषित वित्त संस्थान" से अभिप्राय ऐसे अनुसंधान संस्थान से है जिनके व्यय का कम से कम 50 प्रतिशत केंद्र सरकार या कोई राज्य सरकार या किसी संघ राज्य क्षेत्र के प्रशासन द्वारा वहन किया जाता हो;
- (b) "विश्वविद्यालय" से अभिप्राय ऐसे विश्वविद्यालय से है जिनकी स्थापना या निगमन किसी केंद्र राज्य या प्रांतीय अधिनियम के अंतर्गत हुआ हो और इसमें शामिल हैं -

- (ii) ऐसा कोई संस्थान जिसे संसद के द्वारा किसी कानून के तहत राष्ट्रीय महत्व का संस्थान घोषित किया गया हो;
- (iii) कोई कालेज जो किसी विश्वविद्यालय के द्वारा देखा जाता हो या उससे संबद्ध हो;
- (ग) "प्रम्ख" से अभिप्राय-
- (i) किसी संस्थान के मामले में उसके निदेशक से है (उसे चाहे जिस नाम से भी जाना जाता हो);
- (ii) किसी विश्वविद्यालय के मामले में उसके रजिस्ट्रार से है (उसे चाहे जिस नाम से भी जाना जाता हो);
- (iii) किसी कालेज के मामले में उसके प्रधानाचार्य से है (उसे चाहे जिस नाम से भी जाना जाता हो);
- (d) "अस्पताल" में शामिल है ऐसे कोई भी संस्थान, सेंटर, न्यास, समिति, संघ, प्रयोगशाला या मैटरनिटी होम जो कि चिकित्सा, शल्य चिकित्सा या नैदानिक सेवा प्रदान करते हों।
- 2. यह अधिसूचना 15, नवंबर 2017 से प्रवृत होगी ।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार, अरुण परमार, उपसचिव.

भोपाल, दिनांकं 14 नवम्बर 2017

क्र. एफ-ए-3-81-2017-1-पांच.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में इस आशय की अधिसूचना क्रमांक क्र. एफ-ए-3-81-2017-1-पांच(144), दिनांक 14 नवम्बर, 2017 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रसारित किया जाता है.

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार, अरुण परमार, उपसचिव. F A 3-81-2017-1-V(144)

Bhopal, the 14th November, 2017

In exercise of the powers conferred by sub-section (1) of section 11 of the Madhya Pradesh Goods and Services Tax Act, 2017 (19 of 2017) (hereafter in this notification referred to as "the said Act"), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the state tax leviable thereon under section 9 of the said Act, as in in excess of the amount calculated at the rate of 2.5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

Table

S. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/Regional Engineering College	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose);	(i) The goods are supplied to or for— (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory in the concerned department to the supplier at the time of supply of the specified goods; or
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3. Departments and laboratories of the Central Government and State Governments, other than a hospital	Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year. (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of	case, certifying that the said goods are required for research purposes only; (ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier
	Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) Prototypes, the	experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live
	institution does not exceed fifty thousand rupees in a financial year.	animals are required for

4.	Regional Cancer Centre (Cancer Institute)	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (experimental purpose); (c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches.	(i) The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods; (ii) the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (iii) in case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.

Explanation. - For the purposes of this notification, the expression, -

- * (a) "Public funded research institution" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;
 - (b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes -
 - (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act;
 - (ii) an institution declared by Parliament by law to be an institution of national importance;
 - (iii) a college maintained by, or affiliated to, a University;
 - (c) "Head" means -
 - (i) in relation to an institution, the Director thereof (by whatever name called);
 - (ii) in relation to a University, the Registrar thereof (by whatever name called);
 - (iii) in relation to a college, the Principal thereof (by whatever name called);
 - (d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.
 - 2. This notification shall come into force with effect from the 15th day of November, 2017.

By order and in the name of Governor of Madhya Pradesh, ARUN PARMAR, Dy. Secy.